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Refer to the following excerpts from LTA 82/50 for information regarding,

Under Construction: G 24, V 11

STATE BOARD OF EQUALIZATION

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March 23, 1982

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Controller, Sacramento

DOUGLAS D. BELL
Executive Secretary

No. 82/50

TO COUNTY ASSESSORS:

1982 HOMEOWNERS' EXEMPTION--QUESTIONS AND ANSWERS

Here is an updated version of the questions and answers that reflect the Board's views on administration of the homeowners' exemption. The prior questions and answers were dated April 9, 1975; we have indicated in the margin "NEW" for a new question and "REVISED" where the concept has changed since 1975. Please inform your staff of these additions and revisions. We suggest you follow the information in this guide when processing current claims. Destroy, or mark as superseded, prior year's compilation.

Major amendments in the processing of homeowners' exemptions have occurred since 1975. The changes include:

1. Late filing. The deadline for filing remains 5:00 p.m., April 15, but late filing (for 80 percent of the exemption) is permitted through 5:00 p.m., December 1. The claimant no longer need establish good cause for late filing. See Letter to Assessors' 79/64, dated April 3, 1979.
2. One-time filing. For 1975 and thereafter, only an occupant who either acquired title to an eligible dwelling during the preceding assessment year or is otherwise seeking the exemption on a property not exempted in the prior year need file a claim. Filing before March 1 is permitted if the applicant is the owner of the property and intends to occupy the property by 12:01 a.m. on March 1.
3. Claims not open to public. The homeowners' exemption claim is not a public document. The assessor must provide names of homeowners' exemption recipients to the State Board of Equalization under the provisions of Section 218.5, Revenue and Taxation Code.

G22. Does the homeowners' exemption apply to a cabana or storage shed that is attached to, or in close proximity to, a licensed trailer coach if the cabana or storage shed is owned by the trailer coach owner?

ANSWER: YES. The exemption applies to such property if it can be determined that it is reasonably appurtenant to the dwelling.

G23. May a person residing in a licensed trailer coach or in a low-valued dwelling on his own land receive the homeowners' exemption both on the land contained in the parcel and on any contiguous parcels he may own until the full \$7,000 has been applied (the total land may amount to many acres)?

ANSWER: NO. The exemption may be applied only to the parcel on which the trailer coach or the dwelling is located. However, when a structure straddles a parcel line, both parcels may be exempt. The combined exempt value is limited to \$7,000.

Under Construction

G24. May the homeowners' exemption be applied to a dwelling that is under construction on the lien date?

ANSWER: Some dwellings are always under construction to some degree. The exemption should not be allowed on a dwelling that is under construction if the owner lives elsewhere and plans to move into the structure when it is completed. However, if the owner actually occupies the dwelling as his principal place of residence, he may receive the exemption. If the person does not occupy the dwelling under construction but lives in a trailer coach or other abode on the property, no part of the homeowners' exemption may be applied to the structure under construction. The exemption may be applied to the abode or to the land on which the abode is located. If the person is occupying an existing dwelling and is remodeling or adding to it, the exemption should be allowed on the assessed value of the entire property.

Miscellaneous

G25. May the homeowners' exemption apply to land assessed under open-space and enforceable restriction provisions (Sections 423, 423.5 or 426) of the Revenue and Taxation Code?

ANSWER: NO. The exemption may apply on a dwelling and the land the dwelling occupies that is assessed under Section 428 of the Revenue and Taxation Code.

V7.
REVISED

A veteran and his mother each own an undivided one-half interest in a duplex and the mother lives in one side. The veteran has filed and received the \$4,000 veterans' exemption on one-half of the duplex and one-half of the land. May the mother receive the homeowners' exemption on her one-half of the duplex and one-half of the land?

ANSWER: NO. The maximum benefit (\$7,000 + \$7,000) will be received if each owner-occupant receives the homeowners' exemption. If the veteran lives elsewhere, the homeowners' exemption should be allowed on the property on the basis of the mother's filed homeowners' exemption claim in the amount of the \$7,000 homeowners' exemption.

V8. May a person who owns and occupies a building receive the homeowners' exemption on the improvements and the land if he is allowed the veterans' exemption on the personal property in his office or store which is located in the structure?

ANSWER: YES.

V9. May an owner-occupant receive the homeowners' exemption on a single-family dwelling that is owned in common with another person if the other person has filed a claim for the veterans' exemption on the property?

ANSWER: In this case, the assessor should allow the maximum exemption which is the homeowners' exemption (\$7,000) instead of the veterans' exemption (\$4,000). Both the homeowners' exemption and the veterans' exemption may not be applied on the same property.

V10. May a veteran who owns and occupies a duplex and receives the homeowners' exemption on his dwelling and the land it occupies also receive the veterans' exemption on the other dwelling unit and the land it occupies?

ANSWER: NO.

V11. May the veterans' exemption be applied on a dwelling that is unoccupied because it is under construction on the lien date (ineligible for the homeowners' exemption) if the homeowners' exemption is allowed on the land beneath a licensed trailer coach which is also located on the parcel?

ANSWER: NO